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ATTORNEYS FOR MILLWOOD, INC.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re

Chapter 11

DELPHI CORPORATION, et al.,

Case No. 05-44481 (RDD)

Debtors.

(Jointly Administered) :

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CLAIM HOLDER, MILLWOOD INC. dba LIBERTY INDUSTRIES, INC.'S
RESPONSE TO DEBTORS' THIRTEENTH OMNIBUS CLAIMS
OBJECTION

For its Response to Debtor's Thirteenth Omnibus Claims Objection, Claim Holder,
Millwood, Inc. dba Liberty Industries, Inc. ("Millwood"), by and through the undersigned counsel,
states as follows:

1. The title of the Claims Objection to which this response is directed is shown on Exhibit E-3 to the 13th Omnibus Claims Objection and is entitled "Claims Subject to Modification and Reclamation Agreement".

2. The name of the claimant is Millwood, Inc., dba Liberty Industries, Inc. ("Millwood"). The applicable case number for the Claim Holder is 05-44640.

3. On October 13, 2005, Millwood served upon the Debtor certain reclamation demands in regards to pallets provided to the Debtors.

4. Millwood's reclamation demands were grouped into the following reclamation numbers: (a) 359, (b) 678, (c) 679, (d) 680, (e) 681, (f) 683, (g) 684, (h) 760, (i) 663, (j) 682.

5. After lengthy negotiations between Debtors and Millwood, the parties agreed upon the reclamation claims and amounts as follows: (a) 760 - \$-0-, (b) 359 - \$1,827, (c) 678 - \$1,819.75, (d) 679 - \$300, (e) 680 - \$-0-, (f) 681 - \$-0-, (g) 683 - \$-0-, (h) 684 - \$2,000, all for a total of \$5,946.75. Reclamation Claim Numbers 663 and 682 were withdrawn by Millwood as part of the negotiations.

6. As stated above, Millwood and Debtors reached a consensus on the valid amounts under each Reclamation Demand in the amounts set forth above and Millwood memorialized said agreement by executing reclamation statements for the above claims pursuant to the order of this Court, copies of which are attached hereto as Exhibit A.

7. Thereafter, Millwood filed a Proof of Claim on July 21, 2006, a copy of which is attached hereto as Exhibit B. Pursuant to Section 7 of the Proof of Claim, the reclamation claims were classified as an administrative expense in the original amount of \$55,995.04, the amount of the Reclamation Claims originally made prior to the negotiations between the parties. The original amount of the Reclamation Claims was included as the parties were in continuing negotiations at the

time of filing of the Proof of Claim. The remaining amount of the Proof of Claim, being \$164,172.46, was classified as a general unsecured Proof of Claim.

8. Millwood inadvertently left Claim No. 684 out of Section 7 of the Proof of Claim regarding the reclamation claims.

9. Pursuant to discussion with counsel for Debtors, Debtors' counsel has removed Claim No. 684 in the amount of \$2,000 from the classification as a priority administrative expense and has placed it as part of the general unsecured amount shown in the account (claim as modified), on Exhibit E-3 of the 13th Omnibus Claims Objection on the basis that Claim No. 684 was not included in the Proof of Claim.

10. Millwood is currently in the process of filing an Amended Proof of Claim, which properly includes Reclamation Claim No. 684 in the amount of \$2,000 as an administrative expense under Section 7 of the Amended Proof of Claim.

11. Based on the agreement of the parties as memorialized by the executed Reclamation Statements attached hereto, Millwood objects to the Debtors' attempted reclassification of Claim No. 684 as part of the general unsecured claim of the Proof of Claim and requests that this Court hereby order that Claim No. 684 in the amount of \$2,000 be included as a priority administrative expense.

12. Given the facts and circumstances above, Millwood hereby takes the position that the amount of the priority claim should be \$5,946.75 and the unsecured amount under the Proof of Claim should be \$214,220.75.

/s/ Sam O. Simmerman
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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was filed electronically on May 23, 2007.

Notice of this filing will be sent to all parties by operation of the Court's electronic filing system.

Parties may access this filing through the Court's system.

Copies of the within were also sent by overnight mail this 23rd day of May, 2007, to:

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